

HOUSE BILL 3086

By Fitzhugh

AN ACT to amend Tennessee Code Annotated, Section 8-23-206, relative to longevity pay.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 8-23-206, is amended by redesignating the existing subsection (f) as subsection (g) and adding the following language as subsection (f):

(f) If 26 CFR 31.3402(g)-(1), or any other applicable federal law or regulation, authorizes the use of more than one (1) procedure for determining the amount of withholding upon supplemental wages, then the procedure that results in the least amount of withholding shall be utilized when determining the amount to be withheld from an employee's longevity pay that is issued by separate check or by automated clearing house (ACH) transaction.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.